

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

In re: ) Case No. 17-50236  
 ) Chapter 11  
LOUIS ANTHONY TELERICO, ) Judge Alan M. Koschik  
 )  
Debtor. )  
\_\_\_\_\_ )

**SUPPLEMENTAL DECLARATION OF BRENT M. TIPPIN**

I, Brent M. Tippin, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a duly commissioned Revenue Officer Advisor employed in the Small Business/Self-Employed Division of the Internal Revenue Service (“IRS”) at 3101 Constitution Drive, Springfield, Illinois 62704. I have access to records of the IRS regarding the outstanding tax liabilities of the Debtor Louis A. Telerico. I am authorized to make this declaration.

2. I previously made a declaration dated February 28, 2019, in this case. This declaration supplements that declaration.

3. On March 5, 2019, the IRS Revenue Officer assigned to the Debtor’s collection file notified me that on March 5, 2019, he received two checks from Bank of America/Merrill Lynch & Co. totaling \$16,666.04, which appear related to released IRS levies on the Debtor’s Deferred Compensation Plan. I instructed the Revenue Officer to return the checks to Bank of America/Merrill Lynch & Co. with a cover letter notifying the same that the levies have been released, and that there are currently no outstanding levies as to the Debtor.

I declare under penalty of perjury that the foregoing is true and correct. Executed on this  
6th day of March 2019, at Springfield, Illinois.

*/s/ Brent M. Tippin*  
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BRENT M. TIPPIN